

**Exhibit D**

**Budget and Staffing Report**  
**Bayard, P.A.**  
**February 1, 2018 – April 30, 2018**

| <b>Project Category</b>                       | <b>Estimated Hours</b> | <b>Estimated Fees</b> |
|---|------------------------|-----------------------|
| Asset Analysis and Recovery                   | 2                      | \$ 900.00             |
| Litigation and Adversary Proceeding           | 4                      | \$ 1,800.00           |
| Budget/Staffing Report                        | 2                      | \$ 900.00             |
| Business Operations                           | 0                      | \$ -                  |
| Case Administration                           | 8                      | \$ 3,600.00           |
| Court Hearings                                | 4                      | \$ 1,800.00           |
| Constituent Inquiries                         | 1                      | \$ 450.00             |
| Cash Collateral & DIP Financing               | 0                      | \$ -                  |
| Disclosure Statement                          | 0                      | \$ -                  |
| Employment Application of Bayard, P.A.        | 0                      | \$ -                  |
| Employment Application of Other Professionals | 1                      | \$ 450.00             |
| Employee Matters                              | 0                      | \$ -                  |
| Lease and Executory Contract Issues           | 1                      | \$ 450.00             |
| Fee Application of Bayard, P.A.               | 8                      | \$ 3,600.00           |
| Fee Application of Other Professionals        | 8                      | \$ 3,600.00           |
| General Corporate Matters                     | 1                      | \$ 450.00             |
| Meetings of Creditors                         | 0                      | \$ -                  |
| Stay Relief Matters                           | 1                      | \$ 450.00             |
| Non-Working Travel                            | 0                      | \$ -                  |
| Claims, Analysis, Objections and Resolutions  | 4                      | \$ 1,800.00           |
| Plan  | 1                      | \$ 450.00             |
| Use, Sale, or Lease of Property               | 2                      | \$ 900.00             |
| Statutory Committee and Committee Meetings    | 4                      | \$ 1,800.00           |
| Trustee Reporting and Schedules               | 2                      | \$ 900.00             |
| Utility Matters                               | 0                      | \$ -                  |
| <b>Total</b>                                  | <b>54</b>              | <b>\$ 24,300.00</b>   |

| <b>Category of Timekeeper</b> | <b>Number of Timekeepers<br/>Expected to Work on<br/>Matter During the Budget<br/>Period</b> | <b>Average Hourly Rate</b> |
|-------------------------------|--|----------------------------|
| Partner                       | 1  | \$500                      |
| Associate                     | 2  | \$377.50                   |
| Paralegal                     | 2  | \$280                      |